scrutinised, as far as possible, in the same way as those of contractors. Cash payment should be made only if so required by the rules quoted. In all other cases, if the claim is in order, the necessary adjustment entries should at once be made in the cash book in the manner indicated in Rule 2 under Article 17, the bill should be returned duly accepted (with the month of adjustment specified in the endorsement), and the duplicate copy of the bill (with a copy of the endorsement of acceptance recorded thereon) should be treated as the voucher supporting the entry in the cash book.

D.—Record of Sanction and Expenditure.

48. Works requiring the sanction of an authority higher than the Divisional Officer cannot ordinarily be commenced until the sanction has been accorded. All such sanctions will be numbered consecutively by the Conservator for each financial year and they will be communicated by him to the Accountant General in monthly lists. 448A-34 and 35.

49. A detailed record of the sanction relating to each sanctioned work and of the expenditure incurred thereon from time to time should be kept in a register in Form 16. 448A-36.

50. When a sanctioned work is completed all outstanding liabilities should be discharged as soon as possible and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended, in the same details as in the monthly accounts, should then be submitted through the Accountant General to the Conservator, who should forward it to Government if the work was sanctioned by the local Government or higher authority. 448A-37.